

**Government of Rajasthan
Finance (Tax) Department**

F.12(89)FD/Tax/2017

Dated: 26.09.2018

To,
All HoDs (as per list attached)

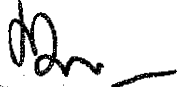
Subject: Notification of Tax Deduction at Source under GST from 01.10.2018.

Please refer to this office letters No. F.12(89)FD/Tax/2017 dated 20.09.2017 & 02.11.2017 as well as letter F.12(31)FD/Tax/2018 dated 15.05.2018 wherein it had been directed that all government departments procuring goods and services under a contract exceeding Rs. 2.5 lakhs will be required to deduct tax at source under Section 51 of the GST law. For this purpose every DDO making such a deduction, is required to take a TAN based registration and to file returns as prescribed under the Act.

The date of commencement of deduction has now been notified as 01.10.2018.

Accordingly, all eligible DDOs are once again directed to register themselves on the GSTN portal. Circular F.No.12(5) FD/Tax/2017-Pt.-I-120 dated 25.09.2018, detailing the manner in which deduction is to be made has been issued by FD for guidance of the deductors (copy enclosed). The said Circular is available on FD website. A training by VC mode has also been organised on 27.09.2018 from 01.30 pm to 2.30 pm. All HoDs are directed to disseminate the above said information to eligible DDOs under their charge so that the process of registration is completed at the earliest.

Copy to all Drawing and Disbursing Officers for necessary action


(Mukesh Sharma)
Additional Chief Secretary
Finance, Rajasthan


OSD, TRC
Finance